



[4830-01-P]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1

[REG-105476-18]

RIN 1545-BO60

Withholding of Tax and Information Reporting With Respect to Interests in Partnerships Engaged in the Conduct of a U.S. Trade or Business; Hearing Cancellation

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Cancellation of notice of public hearing on proposed rulemaking.

SUMMARY: This document cancels a public hearing on proposed regulations to implement certain sections of the Internal Revenue Code, including sections added to the Internal Revenue Code by the Tax Cuts and Jobs Act, that relate to the withholding of tax and information reporting with respect to certain dispositions of interests in partnerships engaged in the conduct of a trade or business within the United States.

DATES: The public hearing, originally scheduled for August 26, 2019 at 10:00 a.m. is cancelled.

FOR FURTHER INFORMATION CONTACT: Regina Johnson, Publications and Regulations Specialist at (202) 317- 6901 (not a toll-free number).

ADDRESSES: The cancelled hearing was originally scheduled to be held at the Internal Revenue Service Building, 1111 Constitution Avenue NW, Washington, DC 20224.

SUPPLEMENTAL INFORMATION: A notice of proposed rulemaking and notice of public hearing that appeared in the **Federal Register** on Wednesday, July 24, 2019 (84

FR 35581) announced that a public hearing was scheduled August 26, 2019 at 10:00 a.m. in the IRS Auditorium, Internal Revenue Service Building, 1111 Constitution Avenue, NW, Washington, DC. The subject of the public hearing is under section 1446 of the Internal Revenue Code.

The public comment period for these regulations expired on August 8, 2019. The notice of proposed rulemaking and notice of hearing instructed those interested in testifying at the public hearing to submit an outline of the topics to be discussed. The outline of topics to be discussed was due by August 8, 2019. As of August 8, 2019, no one has requested to speak. Therefore, the public hearing scheduled for August 26, 2019 at 10:00 a.m. is cancelled.

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[FR Doc. 2019-18308 Filed: 8/21/2019 4:15 pm; Publication Date: 8/23/2019]